

CHILDCARE

OPERATORS



As a business that provides child care services, you may qualify for exemptions or deductions from Washington State taxes. In fact, you may not have to register with the Department of Revenue. This brochure explains the taxes you may be required to pay or collect.

REGISTERING WITH THE DEPARTMENT OF REVENUE

You do not need to register with the Department of Revenue if your business:

- ☒ Makes less than \$12,000 a year before expenses;

- ☒ Does not make retail sales (most child care businesses don't); and
- ☒ Is not required to pay or collect any taxes administered by the Department of Revenue.

REGISTERING WITH OTHER STATE AGENCIES

You will still have to fill out a Master Application if you:

- ☒ Plan to hire employees;
- ☒ Register a trade name for your business; or
- ☒ Are required to obtain a renewable license through the Unified Business Identifier (UBI) program administered by the Department of Licensing. Your child care provider license issued by the Department of Social and Health Services is not included in this definition. For information on other renewable licenses, please contact the Department of Licensing at (360) 664-1400.

If you must register with the Department of Revenue or other agencies, you may obtain a Master Application from any one of the departments of Revenue, Licensing, Employment Security, Labor and Industries, or the Secretary of State's Office. Addresses and phone numbers for the Department of Revenue are listed at the end of this publication. Please look in the blue pages of the telephone book under "Washington State Government" for other agency telephone numbers.

If you must register with the Department of Revenue, you will be asked to file a Combined Excise Tax Return on a monthly, quarterly or annual basis. Businesses with higher income report more often than businesses with smaller incomes.



REPORTING THE BUSINESS AND OCCUPATION TAX

One of the major taxes reported on the Combined Excise Tax Return is the business and occupation (B&O) tax, calculated on a business' gross receipts. Income from the care of children is taxable under the Royalties; Child Care B&O tax classification. If the B&O tax due is below certain amounts, you are entitled to the small business B&O tax credit. This credit may reduce or eliminate your B&O tax liability.

These amounts are:

Monthly - \$71

Quarterly - \$211

Annually - \$841

To help you figure out your credit, the Department sends a Small Business B&O Tax Credit Table along with each Combined Excise Tax Return.

DEDUCTIONS FROM THE BUSINESS AND OCCUPATION TAX

Your business may qualify for deductions or exemptions from the B&O tax for:

- ☒ Care of children under eight years old and below the first grade;

- ☒ Care provided in a church facility; or

- ☒ Funds received for health or social welfare services.

Care of Children Under Eight Years of Age

You may deduct from the gross income amounts received for providing child care to children under the age of eight and who are not enrolled in first grade or above. If you provide child care for children of all ages, you will need to carefully record the income received for each child to claim the

deduction. If you take a deduction, you must include the amount as part of your gross income. When taking deductions, you must identify the reason on the Deduction Detail pages of the Combined Excise Tax Return.

Care Provided in Church Facilities

Regardless of the children's ages, the B&O tax does not apply to income from day care provided in a church facility that is exempt from the property tax. You do not need to report this income on the Combined Excise Tax

Return and you may not need to register with the Department of Revenue (see page one).

Care Paid by Federal or State Government

Nonprofit corporations qualifying as health or social welfare organizations may take a B&O tax deduction for amounts received from federal, state or local government as compensation for providing health and social welfare

services, such as day care. For information about health or social welfare organizations, please contact the Department of Revenue and ask for a copy of Rule 169.

RETAIL SALES AND USE TAX

Child care is not considered a retail sale, so you don't need to collect sales tax from your customers on the income you receive for the care of children.

All child care organizations are responsible for paying retail sales tax on goods used in the business. The tax is paid directly to the retailer from whom the items are purchased. This includes furniture, diapers, toys and other items used to care for children. It does not include the purchase of unprepared food. Food that is not prepared is not subject to Washington's retail sales tax. However, the retail sales tax **does** apply to prepared food.



Use tax is due when goods are acquired without payment of Washington's retail sales tax. For example, use tax is due if you buy playground equipment in Oregon for your business in Washington. You may report and pay use tax on the Combined Excise Tax Return or the Use Tax Return, which is available from the Department. The use tax rate is the same as the retail sales tax, and depends on your location. The *Tax Return Information and Local Sales and Use Tax Changes* flyer contains current sale/use tax rates and is sent to monthly and quarterly filers once a quarter. Annual filers will receive the flyer with their annual return at the end of the year.

PROPERTY TAX

Property taxes are administered by the county. Taxes are imposed each year on real or personal property based on the market value of property and the combined levy rates of all taxing districts which apply at that location. Property is classified as real or personal, and the same tax rate applies to each type. You will pay real property tax if you own or are purchasing your child care facility. Real property includes land and buildings, and is valued by the county assessor's office.

Personal property includes:

- business equipment
- desks
- chairs
- toys
- books
- appliances
- supplies



If you use this kind of property in your business, you will owe personal property tax. You must file an affidavit with the county assessor by April 30 of each year listing the personal property used in your business.

After determining the value of real and/or personal property, the assessor mails owners a "Change of Value Notice." The notice is not a tax bill. The county treasurer mails property tax statements during February of each year. To avoid late payment penalties you must pay the first half of your property taxes to the county treasurer by April 30 and the balance by October 31.

Questions about assessed property values, appeals, personal property or relief programs should be directed to your county assessor's office. Questions about tax statements or payments should be directed to your county treasurer's office.

LEASEHOLD EXCISE TAX

You will owe leasehold excise tax if you lease any facilities, equipment or other property from a governmental entity. The leasehold excise tax takes the place of the property tax. Businesses leasing property from governmental entities are responsible for paying the leasehold excise tax on the fair market rental value of the property or the actual rent paid. The state, counties, cities and other Washington public entities are

required to collect the tax from you and remit it to the Department of Revenue. If you lease federal property, you are responsible for registering and remitting the tax directly to the Department of Revenue. Please contact the Department at (360) 586-5190 for more information on the leasehold excise tax.

EXEMPTIONS FROM THE PROPERTY TAX AND LEASEHOLD EXCISE TAX

Nonprofit organizations may be eligible for an exemption from both the property tax and the leasehold excise tax. Typical organizations receiving the exemption are schools, churches, social service agencies, hospitals and child care organizations.

To apply for a nonprofit organization exemption, you must file an application with the Department of Revenue's Property Tax Division. You may request an application by calling the Department at (360) 753-1941.



Sole proprietors also may be eligible for a property tax exemption on \$3,000 of their personal property's assessed value. To request this exemption, check the "head of household" box on the personal property tax affidavit you file with the county assessor. The assessor will determine if you qualify.

For more information on property tax exemptions and deductions, contact your local county assessor's office.

DAY CARE MONITORS AND RESOURCE AND REFERRAL AGENCIES

Monitors of home day care operators are working under one or more federal nutrition programs for the US Department of Agriculture (USDA). The monitors receive funds from the Office

of the Superintendent of Public Instruction (SPI), which works with the monitors to ensure all federal regulations are met.

(Continued on page 5)

DAY CARE MONITORS AND RESOURCE AND REFERRAL AGENCIES

(Continued)



☑ Income received by monitors is reported under the Service and Other Activities classification on the Combined Excise Tax Return.

☑ The majority of income received by monitors through the SPI from the USDA is passed directly on to the child care operators for providing meals and is considered a reimburse-

ment. Such income is deductible from the B&O tax. All deductible income must first be reported in column 1 of the Combined Excise Tax Return before it is taken as a

deduction in column 2.

☑ Monitors of home child care operators who qualify as health or social welfare organizations may take a deduction for the amount they receive as monitoring income from the SPI. For more information on the definition of health or social welfare organizations, contact the Department of Revenue.

Child care resource and referral agencies also may incur business and occupation tax liability. Taxable income of resource and referral agencies includes:

☑ Day care monitor funds from the Superintendent of Public Instruction.

☑ Payments from businesses.

☑ Payments received from other resource and referral agencies.

Resource and referral agencies pay Service and Other Activities B&O tax on gross income. They may not deduct amounts paid to other resource and referral agencies. The receiving agency must pay tax on amounts received from other resource and referral agencies. Nonprofit organizations providing child care resource and referral services are not required to pay B&O tax on the amounts they receive from these services, effective July 1, 1995.

TABLE AND SAMPLE TAX RETURN FOR CHILD CARE PROVIDERS

Please refer to the attached tables for an example of taxes owed by three different child care businesses. The sample Combined Excise Tax Return also illustrates how Child Care B (from the table) would report its activities for the month.



The following table explains the taxes owed by three different Washington child care businesses. Because it does not cover every situation, please call the Department of Revenue if you have any questions.

Child Care A: A small, in-home day care. The child care business makes approximately \$2,000 per quarter for two preschool-aged children and \$500 per quarter for two children over eight years old. The business does not make retail sales. The home is being purchased by the child care business.

Child Care B: A Pasco child care facility with 25 children, including those requiring all-day care and after-school care, ranging from six months to 10 years old. The day care makes approximately \$4,500 from children under eight and \$5,250 from older children each month. The owner purchased a \$500 piece of playground equipment in Oregon without paying Washington sales tax. The business is purchasing the land and building.

Child Care C: A nonprofit church child care operator provides care in a facility qualifying for exemption from property tax. The business makes \$12,000 per year for the care of children over eight and \$2,000 per year for the care of younger children. The business does not make retail sales.

	Child Care A	Child Care B	Child Care C
Need to register with the Department of Revenue?	No. The business makes approximately \$2,500 per quarter or \$10,000 per year in gross income. This is less than the \$12,000 per year minimum gross amount.	Yes. The child care facility's gross income is approximately \$9,750 per month or \$117,000 per year, exceeding the minimum gross amount.	No. Income from day care provided in a property tax exempt church facility is exempt from B&O tax. Registration with other state agencies may be required.
Pay Business and Occupation (B&O) tax?	No. This business is not required to be registered with the Department of Revenue.	No. The tax due qualifies for the Small Business B&O Tax Credit. The business must still report the tax due before the credit is taken against the amount owing.	No. Income from day care provided in a property tax exempt church facility is exempt from B&O tax.
Pay retail sales or use tax?	Yes. Retail sales or use tax must be paid on all goods, except unprepared food products, used by the business.	Yes. Retail sales or use tax must be paid on all goods, except unprepared food products, used by the business. Use tax is due on the equipment bought without paying Washington sales tax.	Yes. Retail sales or use tax must be paid on all goods, except unprepared food products used by the child care facility.
Pay property tax on buildings and real estate?	Yes. The home is being purchased.	Yes. The business is buying its facility.	No. The business filed an application with Revenue's Property Tax Division and was granted an exemption.
Pay personal property tax?	Yes, on the equipment, furniture, etc., used in the business. However, the business, as a sole proprietorship, may be eligible for a \$3,000 head of household exemption.	Yes. The business is responsible for personal property tax on items used in the business.	No. The business filed an application with Revenue's Property Tax Division and was granted an exemption.



MAIL TO: State of Washington
Department of Revenue
PO Box 34051
Seattle, WA 98124-1051

JULY 2002



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COMBINED EXCISE TAX RETURN

☐ **ONLY** Fill in Box if Amended Return Information Attached

NAME _____ REG NO. _____

FIRM NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Address Changes? ☐ business location ☐ mailing address ☐ both **Business closed?** ☐ Date closed ____/____/____ See note section, pg 2.

Please fill in the appropriate box and note address changes above.

I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Raw Seafood; Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring	28				.00275	
4	Insurance Agents; Insurance Brokers Commis	14				.00484	
5	Manuf Fresh Fruit and Veg; Split or Proc Dried Peas; Prescription Drug Warehousing; Mfg Dairy Products	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing; Radio & TV Broadcasting; Public Road Construction; Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov't; Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02				.00471	

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

TOTAL B&O TAX

II STATE SALES AND USE TAX

16	Retail Sales (also complete local tax section III)	01				.065	
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065	

TOTAL STATE SALES & USE TAX

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax) Code 45				
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount				
Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
18				
19				
20				
21				
22				
TOTAL TAXABLE			TOTAL	

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) Code 46				
Total Value of Articles must be the same as line 17, column 1, Gross Amount				
Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.
23				
24				
25				
TOTAL VALUE OF ARTICLES			TOTAL	

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
26	Region Transit Authority (RTA)	89		.004	
27	King County Food & Bev	90		.005	
28	Litter Tax	36		.00015	



25 DUE DATE: AUGUST 25, 2002

★ 5 % Penalty Assessed After August 26, 2002
10% Penalty Assessed After September 30, 2002
20% Penalty Assessed After October 31, 2002
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

▶ Please fill in this box if you had no business activity. ☐ (see note section, pg. 2)

▶ This return must be mailed, unless filed electronically.

▶ Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

▶ For assistance, call (800) 647-7706.

▶ Signature _____

▶ Ph. () _____ Date _____

Line No.	Item	VIII TOTALS
29	Total All Tax Due from page 1	
30	Total All Tax Due from page 2	
31	Rental Car Tax (attach Rental Car Tax Addendum)	
32	Subtotal (add lines 29-31)	
33	Credit (from page 2, section VII, total credit)	
34	Subtotal (subtract line 33 from line 32)	
35	Add Penalty, if applicable ★	Minimum \$5.00
36	Interest	
TOTAL AMOUNT OWED (add lines 34 - 36)		

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IV LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION (enter location code and income only) Code 47							
Line No.	Location Code	Income		Location Code	Income		Location Code
37							
38							

CONVENTION AND TRADE CENTER TAX Code 48				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
39				
40				
41				
TOTAL CONVENTION & TRADE CENTER TAX				

SPECIAL HOTEL/MOTEL TAX Code 70				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
42				
43				
44				
TOTAL SPECIAL HOTEL/MOTEL TAX				

V STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60				.05029	
46	Sewer Collection	61				.03852	
47	Power	49				.03873	
48	Gas Distribution; Telegraph	26				.03852	
49	Motor Transportation; Railroad; Railroad Car	08				.01926	
50	Urban Transportation; Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				.01926	
** If taxable amounts on lines 45-51 column 3 total less than \$2,000, no Public Utility Tax is due. TOTAL STATE PUBLIC UTILITY TAX							

VI OTHER TAXES

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobacco Products	20				1.2942	
53	Refuse Collection	64				.036	
54	Petroleum Tax	57	Temporarily Not Due - Fund Limit Reached			.005	
55	Hazardous Substance	65				.007	
56	Intermediate Care Facilities for the Mentally Retarded (IMR)	79				.06	

* Deductions taken but not itemized on page 4 will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
58	Syrup Tax	54	Number of Gallons (whole numbers only):		\$1.00	
59	State Enhanced 911 Tax	93	Number of Taxable Switched Access Lines:		.20	

TOTAL OTHER TAXES

(Add lines 52-59)

PLEASE NOTE:

If you do not have deductions, do not return pages 3 and 4.

If you have deductions, complete and return pages 3 and 4.

NEED HELP?

Internet Assistance – Go to DOR's home page at <http://dor.wa.gov>

- Click on **FORMS** to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.
- Under **Tax Topics**, click on **BUSINESS** for answers to frequently asked questions and business closure information. Under **PUBLICATIONS**, the **Business Tax Guide** link provides tax return information and instructions, and the **Filing Your Tax Return** link provides penalty waiver information.
- To update your account information or to close your account with the Department of Revenue, click on **DOR SERVICES**, then **Business Information Update**.

Telephone Assistance

- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit registration number; 2) Verify the number entered; 3) Enter 3; 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- For business closure information, call (800) 334-8969 and enter code 430.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342.

Teletype (TTY) users may call (800) 451-7985.

VII CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
60	Multiple Activities Tax Credit (attach Schedule C)	800	
61	High Technology Credit (attach Research & Development Credit Affidavit)	830	
62	Manufacturing Software; Programming Rural Employment B&O Credit	860	
63	Help Desk Services B&O Credit	865	
64	Alternatives to Field Burning B&O Credit	875	
65	International Services Credit	855	
66	Small Business B&O Tax Credit (see table enclosed)	815	
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
68	Bad Debt Tax Credit (attach Schedule B)	801	
69	Hazardous Substance	805	
70	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
71	Other Credits (attach appropriate documents)	810	
TOTAL CREDIT (transfer to page 1, line 33)			



JULY 2002
DEDUCTION DETAIL



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- If you do not have deductions, *do not return pages 3 and 4.*
- Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Registration Number and Attach to Combined Excise Tax Return.

► Name _____ ► Registration No. _____ - _____ - _____

Line 1 - Extracting, Extracting for Hire	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
TOTAL		
Line 2 - Slaughter, Break Processing...	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
TOTAL		
Line 3 - Travel Agent Com; Intl Charter...	I.D.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
TOTAL		
Line 4 - Insurance Agents; Insurance...	I.D.	Amount
Bad Debts	1401	
Other (Explain):	1499	
TOTAL		
Line 5 - Manufacturing Fresh Fruits and...	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only)	2104	
Advances Reimbursements; Rtrns & Allowances	2107	
Other (Explain):	2199	
TOTAL		
Line 6 - Processing for Hire; Printing and...	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Advances Reimbursements; Rtrns & Allowances	1007	
Other (Explain):	1099	
TOTAL		
Line 7 - Manufacturing	I.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight on Out-of-State Deliveries	0703	
Advances Reimbursements; Rtrns & Allowances	0707	
Other (Explain):	0799	
TOTAL		
Line 8 - Royalties; Child Care	I.D.	Amount
Bad Debts	8001	
Cash & Trade Discounts	8002	
Advances Reimbursements; Rtrns & Allowances	8007	
Other (Explain):	8099	
TOTAL		

Line 9 - Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales; Accommodation Sales	0306	
Advances Reimbursements; Rtrns & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	
TOTAL		
Line 10 - Warehousing; Radio & TV...	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements; Rtrns & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain):	1199	
TOTAL		
Line 11 - Public or Nonprofit Hospitals	I.D.	Amount
Bad Debts	5501	
Cash & Trade Discounts	5502	
Advances Reimbursements; Rtrns & Allowances	5507	
Other (Explain):	5599	
TOTAL		
Line 12 - Cleanup of Radioactive Waste...	I.D.	Amount
Bad Debts	8301	
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advances Reimbursements; Rtrns & Allowances	8307	
Other (Explain):	8399	
TOTAL		
Line 13 - Service & Other Activities	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Interstate & Foreign Sales	0404	
Advances Reimbursements; Rtrns & Allowances	0407	
Gambling; Prize; Cash Pay-Outs	0410	
Certain Initiation Fees; Dues; Contributions	0411	
Interest on Certain Invest/Loan/Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
TOTAL		
Line 14 - Retailing of Interstate Transport...	I.D.	Amount
Bad Debts	1901	
Cash & Trade Discounts	1902	
Interstate & Foreign Sales	1904	
Advances Reimbursements; Rtrns & Allowances	1907	
Consignment Sales	1915	
Other (Explain):	1999	
TOTAL		



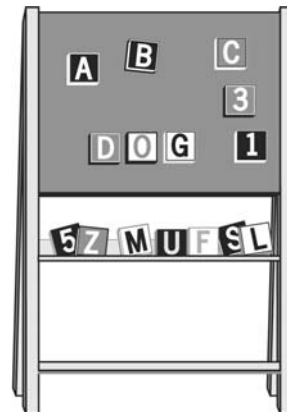
ADDITIONAL ASSISTANCE

This publication contains only general information about child care operators' tax obligations, and does not cover every situation. If you have a question or concern, please write or call for more information:

Washington State Department of Revenue
Taxpayer Information and Education
PO Box 47478
Olympia, Washington 98504-7478

Telephone Information Center: 1-800-647-7706

Teletype (TTY users): 1-800-451-7985



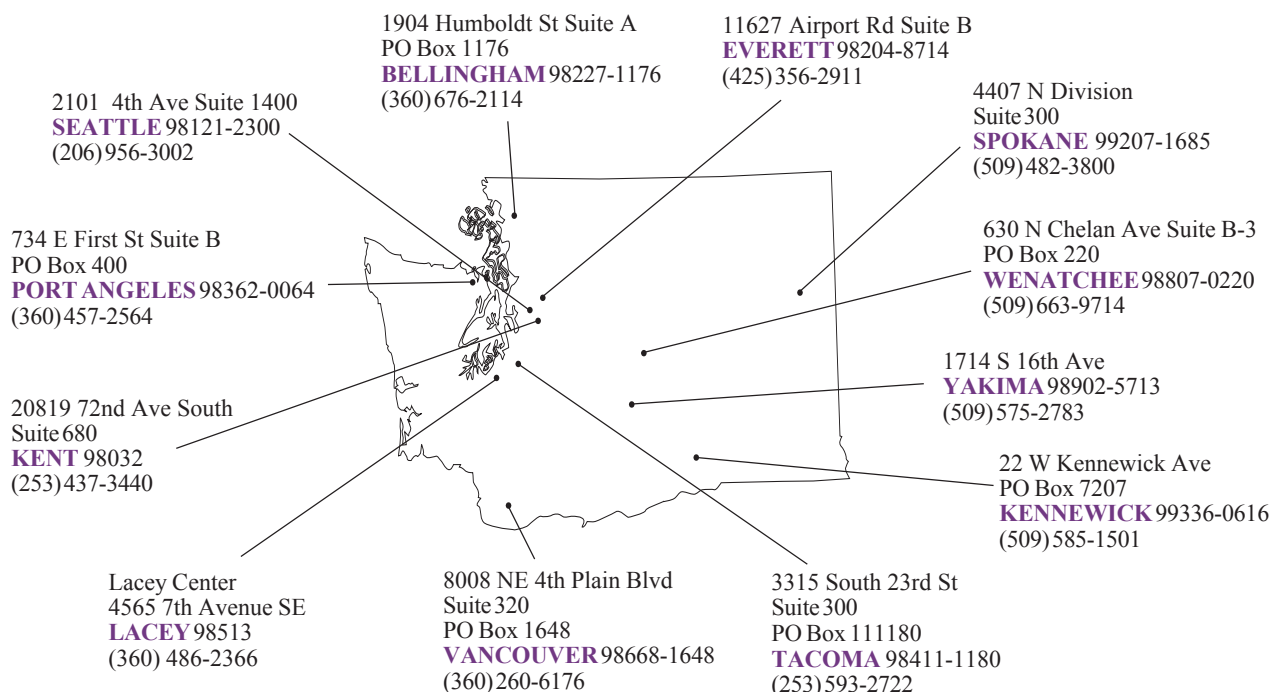
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Department of Revenue Taxpayer Assistance



<http://dor.wa.gov>

FIELD OFFICE LOCATIONS



Telephone Information Center
1-800-647-7706

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format for the visually impaired, please call (360) 486-2342.

Teletype (TTY) users please call 1-800-451-7985.



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